CBS

Prior Year Recoveries

&

GJ "Fix" Entries

FY 2005 Background & Information – Final

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I. PY Documents & PY Recoveries

In principle, in no-year appropriation and unexpired multi-year funded activities, when an amount originally obligated in a prior year (PY) is deobligated, the deobligation is not netted against the current year (CY) obligations. The amount is reported as a Recovery of PY paid & unpaid obligations, which is reported as an increase in the resources of the fund (Lines 3 & 4 of the SF 132 apportionment & the SF 133 Report on Budgetary Execution & Resources).

- For NOAA/BIS, the posting logic in CBS does not post PY downward accounts to reimbursable funds; therefore, there are no PY recovery adjustment requests necessary for any NOAA/BIS reimbursable funds.

The CBS module handles some transactions, such as changes in the distribution of the amounts between lines of accounting information on PY documents, as if they are both a PY recovery & a PY upward adjustment in the obligation.

- This results in an overstatement of both PY recovery (downward) & CY obligation (upward) amounts. This is called "Adjustment Inflation"

Some examples of the "Adjustment Inflation" problem are:

- A new obligation is accidentally entered in an incorrect CBS fund code or an expired CBS fund code (causing an upward obligation), then the mistake is corrected by deobligating the obligation (causing a downward adjustment) & entering the obligation in the correct CBS fund code.
- Payroll accruals recorded in September when a fund is current, backed out in October, when the fund is expired (causing a downward adjustment to the expired fund), and then the actual payroll is recorded in October (causing an upward adjustment to the expired fund).
- An invoice is received against an expired fund's obligation, where the invoice is for less than the outstanding obligation, but the order is liquidated in full (causing a downward obligation). Later that fiscal year, a second invoice is received, and the order is reopened (causing an upward adjustment) and then liquidated for the invoice amount.

Starting in FY 2005, for documents which were initially recorded in a prior FY, there are some transactions which result in "over-reporting" of PY Recoveries & will require the Financial Reporting Division (FRD) to enter a GJ "fix" entry for items identified by the LO to adjust the PY recovery posting into a "negative PY upward obligation."

- These transactions are "Specific" transactions that have specific problems on a document for several different reasons.

"Specific" PY recovery adjustments will be handled by FRD entering an adjusting record, a GJ "fix" entry, into CBS to adjust the PY downward amount so it is reflected as a "negative PY upward obligation." This would reduce the PY recoveries & give the LO the reduction to their obligations.

- GJs entered will adjust the transaction at the detailed ACCS level and reference the original document type & original document number for the originating document.

- Source reference information for the adjusting GJ "fix" entry will be appended to include "_PYADJ" to identify the adjusting transactions in the system resulting in offsets to reduce the erroneous upward adjustments.

The process will be to go through the Line Office Headquarters Offices (LO HQ), providing them the memo and all the supporting documentation on the erroneous transactions so FRD can make the adjusting GJ "fix" entries.

Internal Fund in CBS FC 02 & Business Management Fund (BMF) in CBS FC 48 PY recovery transactions that occur will be reversed by FRD in a GJ "fix" entry on a monthly basis.

NOS will need to request funding from the NOAA BO, through the allowance process, each fiscal year for PY recovery dollars in ORF's Coastal Zone Management projects, DARRF projects and Sea Grant projects. FRD will not adjust for any of these PY funding transactions.

II. DW Information & Reports

The DW NOA118 Report Plan & Obligation Detail (by Object Class) includes a line below the obligational information which shows the net PY Recoveries for the fiscal year. Currently, there is no report which gives the PY recoveries amounts by a specific document.

The DW Transactions Activity Report, AP500D, shows Undelivered Orders, Unpaid & Paid Expenses, but currently does not differentiate which of those are being recorded as PY upwards or PY recoveries. In fact, when FRD makes a GJ "fix" entry to change a transaction from a PY recovery to a negative obligation, the report would show a Document Group/Type of GJ/GJ with a zero amount in each of the money fields.

III. FY 2005 PY Enhancement Code Delivery

On October 16 2004, NOAA loaded the new code, the PY Enhancement, delivered from the Department's CBS Support Center (CSC), which would prevent most of the PY recovery overstatements created from changes to PY documents in CBS. The PY Enhancement will address the following issues:

- Using NOAA's criteria to determine what should be excluded from PY account hits, items classified as "Excludes" in the new PY "Exclude" table will not post PY downward & upward account hits; also, will not require any follow-up GJs "fix" entries to manually reverse out PY account hits.
- For some "Specific" PY document-level changes that occur within the same fiscal year, the new PY "Matching" table will "match" prior FCFY transactions to each other at the CBS Document Number and Treasury Appropriation Symbol on a FIFO (First-In-First-Out) basis.

III.A. PY "Exclude" Transactions and PY "Exclude" Table

NOAA CBS Program Division staff, working with other divisions within the Finance Office (FO), developed a series of analyses within the NOAA Data Warehouse to determine the transactions that should be "excluded" from PY account hits.

Starting in FY 2005, as part of the FY 2005 PY Enhancement, NOAA has set up a PY "Exclude" table that will "exclude" certain transactions (by document & item types, or FCs, etc.) from posting PY upward & downward accounts and needing GJ "fix" entries. Therefore, NOAA established the following criteria to determine the CBS transactions that will be excluded from external reporting of PY recoveries.

Document Type	Abbr.	Item Type	Item Description / Comment
No match documents – only specific types	NOMTCH	GTADOM	Government Travel Account Domestic
		GTAFOR	Government Travel Account Foreign
		GTAPCS	Government Travel Account Permanent Change of Station
		MTRPL	Motorpool cost distribution
		PCARD	Purchase card
		UTIL	Utility bills
Permanent Change of Station	PCSxxx	All types	Permanent Change of Station
	CONV26	All types	FIMA Converted Permanent Change of Station
Recurring Payment - only	RECUR	UTIL	Utilities payments
Cancelled checks/EFT payments	SF1098	All types	Generally reissued to a corrected address or account number
Telecommunications	TELCOM	All types	Telecommunications Interface Invoice - based on redistribution from internal system

NOTE 1:
In FY 2005, Document Type EAs are no longer automatically considered an "exclude" by being an "EA," but instead, must meet the other criteria mentioned above in the AP or PO module.

NOTE 2:

The above criteria will apply to ALL CBS FCs set up in the PY "Excludes" table for the AP and PO modules. The criteria will not apply to "expired" appropriation symbols that will not be "excluded" from PY account hits. For example, in FY 2005, the criteria would not apply to NOAA's 133/41450 (FC 23) or BIS's 133/40300 (FCs 11, 12, 14).

NOTE 3:
All deposit, suspense & miscellaneous receipt FCs are set up on this table to "exclude" **all** types of PY account postings through the AP or PO modules, not just those listed above.

NOTE 4:
NOAA's Internal Fund (FC 02) and BMF Fund (FC48) are included in the PY "Exclude" table to exclude all PY account postings through the AP or PO modules, not just those listed above.

III.B. "PY Table" to store PY transactions

With the FY 2005 PY Enhancement came a "PY Table" to store current fiscal year transactions of PY upward & downward transaction records. At the start of each fiscal year, the system clears out this PY Table and a new table is established to store the current fiscal year transactions of PY upward & downward records.

The system looks at the current fiscal year PY Table when processing PY documents to determine of there are existing balances within the PY Tables that should play into the PY "matching" game & be reversed at the ACCS level. If previous entries exist on the PY Table, the current transaction will:
- 1 – Reverse previous entries on a FIFO basis
- 2 – Post reversals using normal obligation CBS Transaction Codes, and
- 3 – Post the impacted ACCS using normal obligation CBS Transaction Codes
- 4 – No GJ "fix" entries will be needed from FRD.

III.C. Automated "MATCHING" Criteria on PY Documents

One feature of the FY 2005 PY Enhancement is as PY documents are modified in CBS, within a certain set of rules, the code will analyze the adjustments made to the PY document and will trigger CY G/L account hits, instead of PY G/L account hits.

"Matching" Criteria = CBS Document Number & Treasury's Appropriation Symbol

NOTE 5:
"Appropriation" means CBS will allow crossing of CBS FCs when trying to "match" transactions, as long as it stays within the same Treasury Appropriation Symbol (defined on CBS Screen GL013); for any requests of PY GJs "fix" entries needed from FRD, this will not be allowed, the CBS FCs must match up on both the PY upward & downward if a GJ "fix" entry is needed – no crossing of CBS FCs will be permitted for GJ "fix" entries.

NOTE 6:

"CBS Document Number" means the document number on the PO screens (UDO obligation screens) for matched documents, or the Trans Number on the PM screens (AP screens) for unmatched documents.

NOTE 7:
Possible Potential Problem – "Matching" criteria, using CBS Document Number & Treasury Appropriation Symbol create possible instances where unrelated organizations are "matched" and the PY Enhancement reverses out PY account postings & gives funding back to a different organization.

Where the PY Enhancement will *prevent* GJ "fix" entries & G/L Account postings:

Adjustments to PY document for changes to Project Code, Task Code, Organization Code, Object Class Code, and Source Reference Code (staying within the same CBS document).

Some transactions previously classified as "Specific" PY Recovery Adjustments will now "match" up on the PY Table:
- Accidental deobligations of PY documents (on documents with an **open** CBS status)
- ACCS data element changes (on documents with an **open** CBS status)
    - Includes changes to the project code, task code, organization code, object class code.
- Source Reference changes (on documents with an **open** CBS status in CBS)

Example 1:
If, on a PY document, one Change Order Line Item # is zero'd out, but another Line Item is created within that same Change Order # to the same document (number) – the PY Enhancement will actually not post PY downward & upward accounts at all on that document.
→ Result – NO PY GJ "fix" entry needed from FRD to reverse out PY downwards against PY upwards, which also provides back the 4610 on the funds balance table to net the two transactions. PY G/L accounts never impacted.

Example 2:
If, on a PY document, one Change Order is zero'd out and a separate Change Order is entered to the same document (number) … the 1st Change Order will post PY downward accounts as the Change Order is 1st level approved (WF002 2nd level approval will not change that). The 2nd Change Order will also post PY upward accounts, at the time of the 1st level of approval. Then, at the 2nd level of approval on WF002 for the 2nd Change Order (within the same CBS document number), the PY Enhancement will reverse out the PY downward postings in the 1st Change Order & the PY upward postings in the 2nd Change Order.
→ Result – NO PY GJ "fix" entry needed from FRD to reverse out PY downwards against PY upwards, which also provides back the 4610 on the funds balance table to net the two transactions. PY G/L accounts impacted, but immediately reversed at time of WF002, if meeting CBS "matching" criteria mentioned above.

Where the PY Enhancement will <u>not</u> *prevent* PY G/L Account postings:

Some transactions previously classified as "Specific" PY Recovery Adjustments will still not "match" up on the PY Table:

- Accidental deobligations of PY documents (on documents with a **closed** CBS status)
- ACCS data element changes (on documents with a **closed** CBS status)
    - o Includes changes to the project code, task code, organization code, object class code on a document with a **closed** CBS status.
- Source Reference changes (on documents with a **closed** CBS status in CBS)
- CBS Vendor Code changes
    - o Includes mistaken vendor coding correction or change in vendor code for a grant recipient changing universities.
- PY Cash Collections in the Accounts Receivable module (G/L Accounts 4972 and 4872) against PY Disbursements in Accounts Payable module.
- "Auto-Deob" Adjustments from documents auto-deobligated in FIMA during FY 2002
- Requests for re-use of deobligated funds not listed above, including, but not limited to:
    - o Change in period of performance on a contract
    - o Change or modification of a contract or vendor
    - o Transactions properly entered into CBS between current & prior FCFYs
    - o PY recovery transactions from a prior FY

IV. PY Funding Requests

IV.A. Requests for the NOAA Finance Office (in FRD)

Requests that should be forwarded to FRD for a GJ "fix" entry (where the PY downward & PY upward G/L accounts remain):
- Remaining "**Specific**" PY Recovery Adjustments
    - Accidental deobligations of PY documents (on documents with a **closed** CBS status)
    - ACCS data element changes (on documents with a **closed** CBS status)
        - Includes changes to the project code, task code, organization code, object class code on a document with a **closed** CBS status.
    - Source Reference changes (on documents with a **closed** CBS status in CBS)
    - CBS Vendor Code changes
        - Includes mistaken vendor coding correction or change in vendor code for a grant recipient changing universities.
    - PY Cash Collections in the Accounts Receivable module (G/L Accounts 4972 and 4872) against PY Disbursements in Accounts Payable module.
- "**Auto-Deob**" Adjustments
    - Documents autodeobligated in FIMA during FY 2002, with CBS Item Type of "AUDEOB" for amounts greater than $2,500.00

Process for GJ "fix" entry request:
- LO/FMC should review the Checklist included in the **FY 2005 PY Recovery LO Procedures** document for all information necessary for each request.
- LO/FMC should fax a memo & required supporting documentation to FRD, Chuck Kilgore (Subject: "Auto-Deob" PY Recovery GJ "Fix" Request or "Specific" PY Recovery GJ "Fix" Request), *through the LO Budget Headquarters Office*, requesting the adjustment (please follow-up the fax request with an email notification of faxed request)
- Requests should be received in FRD by the established due dates distributed.

General RULES for PY Recovery GJ "Fix" Entries:
- ALL requests must be submitted by or through the LO Budget Headquarters Office
    - No requests will be accepted directly from any FMC
    - No requests will be accepted from any payment offices
- All *cash* PY recoveries in SGL Accounts 4972 and 4872 and *non-cash* PY recoveries in SGL Accounts 4971 and 4871 will only be adjusted if it meets the criteria, and if the LO deems it necessary to make the request for an adjustment through the "Specific" PY recovery process.
- No requests for GJ "fix" entries will be accepted for Reimbursable funds because reimbursable funds do not post to Prior Year (PY) downward accounts.
- No requests will be processed to post the GJ "fix" to a CBS FC other than the FC in which the PY downward account was originally posted (no crossing of CBS FCs)
- No requests will be accepted or processed against CBS FC 02 (Internal Fund) or FC 48 (BMF Fund) – these entries are completed by FRD automatically each month.

- All transactions must be entered into CBS correctly before FRD can make any GJ "fix" entries for the LO (see section on "Frequently Asked Questions")
- "Specific" PY recovery adjustment requests must include transactions that include BOTH the PY downward (4x7x) and PY upward (4x8x) accounts, with the exception of 4902 replacing 4982 in some instances for transactions.
- "Specific" PY recovery adjustment requests will only be considered by the FO for PY upward & downward transactions that have occurred in the current FY.

GJ "Fix" Adjustments – LO Information Dissemination

FRD will send monthly status files to the NOAA Budget Office to inform them of the adjustments made as of that point in time for the LOs.

"Specific" & "Auto-Deob" PY Recovery GJ "Fix" Entry Requests:
1. As requests are received in FRD, the requester LO will be informed if the request is not complete or if FRD cannot make any GJ "fix" entries for the transactions in question and the reasons why they cannot be made. Otherwise, FRD will continue to process the PY request, if possible.
2. When GJ "fix" entries are entered into CBS & approved, the LO's will be informed, by email, that the GJ "fix" entry has been entered into CBS & approved.

IV.B. Requests for the NOAA Budget Office (in BEX)

Requests that should _not_ be forwarded to FRD, but should be sent to the NOAA Budget Office for funding (where the PY downward & PY upward G/L accounts remain):

- Requests for re-use of deobligated funds not listed above, including, but not limited to:
  - o Change in period of performance on a contract
  - o Change or modification of a contract or vendor
  - o Transactions properly entered into CBS between current & prior FCFYs
  - o PY recovery transactions from a prior FY

Process for NOAA Budget Office request:

- LO/FMC should submit a memo & required supporting documentation to NOAA Budget Execution Office, requesting re-use of the deobligated funds, *through the LO Budget Headquarters Office*.
- BEX Contact for the NOAA Budget Office is Daniel Bess.

V. LO/SO/FMC Questions?

V.A. Procedure Questions

ALL FMC questions should be directed to the LO Budget Headquarters Staff
- All FMC questions should only come to FRD through the LO Budget Headquarters Office, not directly from any FMC
- ONLY LO Budget Headquarters Office staff should contact the FO with questions for their FMCs regarding specific PY recovery GJ requests – primary contact for the PY Recovery project is Karen Green in AOD.

V.B. CBS System & Transaction Questions

ALL questions pertaining to correcting PY documents in the system, including error messages the ASC office may be receiving when trying to correct the system document, should be forwarded to Karen Green in AOD, who will work with the ASC to correct the PY document in the CBS system.

V.C. PY Recovery Funding Questions

- ALL questions pertaining to PY recovery funding that do not meet the specific criteria for a GJ "fix" entry should be forwarded to Daniel Bess in BEX.

V.D. PY Recovery GJ "Fix" Entry Questions

- ALL requests for GJ "fix" entries for transactions that specifically meet the criteria for a GJ "fix" entry should be faxed to Chuck Kilgore in FRD.

VI. SUMMARY – FY 2005 PY Recovery for GJs "Fix" Entries

TYPE	DOLLAR THRESHOLD	LO/FMC ACTION	CRITERIA
"Specific" PY Recovery Adjustments	Currently, no threshold	**Identify & submit request by the due dates to FRD through LO HQ**	1. Source Reference field (Affected Reference Field) **must** "match up" between the PY upward & PY downward accounts 2. FCFYs **must** "match up" between the PY upward & PY downward accounts 3. Requests must be received in FRD by the distributed due dates to the LOs
"Auto-Deob" Adjustments	$2,500 (dollar threshold is subject to change depending on the number of adjustments submitted to FRD)	**Identify & submit request by the due dates to FRD through LO HQ**	1. Transactions over $2,500 2. Item Type of "AUDEOB" 3. Requests must be received in FRD by the distributed due dates to the LOs 4. All requests must be approved by the NOAA Budget Office to offset CY PY recovery figures.
Internal Fund PY Recovery Adjustments	No threshold	**No action required**; FRD fund accountants will enter necessary GJ adjustments to reverse all PY upward & downward account postings at the ACCS level.	1. CBS FC 02 (x**9**xxxxx)
Business Management Fund PY Recovery Adjustments	No threshold	**No action required**; FRD fund accountants will enter necessary GJ adjustments to reverse all PY upward & downward account postings at the ACCS level.	2. CBS FC 48

VII. DUE DATES for PY Recovery Requests

Fiscal Year – "Qtr 1" Due Dates

- **December 15$\underline{^{th}}$** – Last Day to submit "Specific" PY Recovery Requests for transactions in CBS with transaction date from October 1st thru November 30th of current fiscal year
  - o Whenever possible, the GJ "fix" adjustments will be entered into CBS by December month end
  - o FRD, working with the NOAA BO reserves the right to reject any requests that are not received from the LO HQ by the published due date.

Fiscal Year – "Qtr 2" Due Dates

- **March 15$\underline{^{th}}$** – Last Day to submit "Specific" PY Recovery Requests for transactions in CBS with transaction date from December 1st thru February 28th of current fiscal year
  - o Whenever possible, the GJ "fix" adjustments will be entered into CBS by March month end
  - o FRD, working with the NOAA BO reserves the right to reject any requests that are not received from the LO HQ by the published due date.

Fiscal Year – "Qtr 3" Due Dates

- **June 15$\underline{^{th}}$** – Last Day to submit "Specific" PY Recovery Requests for transactions in CBS with transaction date from March 1st thru May 31st of current fiscal year
  - o Whenever possible, the GJ "fix" adjustments will be entered into CBS by June month end
  - o FRD, working with the NOAA BO reserves the right to reject any requests that are not received from the LO HQ by the published due date.

NOTE:
As of June 15th, ALL LO requests for FY transactions with CAMS transaction dates thru May 31st should already be LO Headquarters approved, forwarded to & received by FRD, if the LO wants a GJ adjustment considered.
  - o FRD, working with the NOAA BO reserves the right to reject any requests that are not received from the LO HQ by the published due date.

Fiscal Year – "Qtr 4 – Part 1" Due Dates

- **September 15$\underline{^{th}}$** – Last Day to submit "Specific" PY Recovery Requests for transactions in CBS with transaction date from June 1st thru August 31st of current fiscal year
  - o GJ "fix" adjustments will be entered into CBS by September month end
  - o FRD, working with the NOAA BO reserves the right to reject any requests that are not received from the LO HQ by the published due date.

Fiscal Year – "Qtr 4 – Part 2/3/4, etc." Due Dates

  - o **TBD & distributed each FY** – by FRD
  - o FRD, working with the NOAA BO reserves the right to reject any requests that are not received from the LO HQ by the published due date.

VIII. APPENDIX

VIII.A. Detail on PY Recoveries & GJs "Fix" Entries

"Specific" PY Recovery Adjustments:

No "Specific" PY recovery adjustment requests will be processed against NOAA's Internal Fund (CBS FC 02) or BMF Fund (CBS FC 48), which will be adjusted automatically by FRD, or NOAA's Reimbursable funds which will not need GJ "fixes" because they do not post to PY downward accounts.

All "Specific" PY Recovery requests must have a matching Source Reference field in CBS, for all PY upward (4x**8**x) & PY downward (4x**7**x) accounts – this is required!!!
- If the document does not reflect this Source Reference field matching, the FMC/LO will need to work with the payment office before submitting the adjustment request to the FO.

FRD in Germantown will "reallow" those funds via GJ "fix" entries if the PY document meets the criteria for a GJ "fix" entry, provided that the LO/FMC has first worked with the servicing ASC or payment office to enter PY document correctly into CBS
- Separate guidance for the ASCs and payment offices instructing them how to make these corrections in CBS & what steps to take when funding errors are received on changes to PY documents.
- Karen Green (AOD) is the contact for changes needed to PY documents. She can override funding issues on these PY documents and assist the ASC is making the changes in the system. If there are system issues that Karen Green (AOD) cannot resolve, the issue should be forwarded to the CBS Clientservices Help Desk on 301-427-1023.

After all PY document issues have been corrected, the LO/FMC should fax a memo to FRD, Chuck Kilgore (Subject: "Specific" PY Recovery GJ "Fix" Request), *through the LO Budget Headquarters Office*, requesting the GJ "fix" entry (please follow-up the fax request with an email notification of faxed request)
- A checklist has been included in the "PY Recoveries – FY 2005 LO Procedures" document, listing the information that must be included in the request memo, as well as the required supporting documentation that must be included with the request.
- FRD will not make any adjustments if the memo does not come to them thru the LO Budget Headquarters Office or if the proper supporting documentation is not included.

Timing of the GJ "fix" entries – GJs will be entered as transactions are identified, approved by the LO Headquarters Budget Office & forwarded to FRD for the GJ "fix" entry
- Whenever possible, adjustment requests received by the 15th of each month, providing appropriate supporting documentation is attached, will be entered by FRD before the end of that GL period

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The NOAA & BIS BOs will be notified, by email, when a "Specific" PY Recovery adjustment for **over $500,000** is requested

The LOs have a "link" in DW queries to the PY recoveries transactions & adjusting reversals by using the CBS Original Document Type & Original Document Number for specific project & FMC, since each GJ "fix" entry will be entered at the detailed ACCS transaction level.

If the "Specific" PY Recovery Adjustment request involves two (2) different CBS project codes (within the same CBS FC) or two (2) different CBS object class codes, please specify which project code (within the same CBS FC) & object class code to code the GJ "fix" entry to give back the funds against when entered into CBS.
- If no CBS project code (within the same CBS FC) or object class code is specified in the "Specific" PY recovery adjustment request from the LO, the coding of the GJ "fix" entry will be against the **upward** obligation ACCS string of coding.

"Specific" PY recovery GJ "fix" entries in EXPIRED CBS FCs do not impact overall G/L Accounts 4610 or 4650 or the CBS funds balance table. The result of any GJ "fix" entries entered by FRD will only reverse out the PY downward G/L account against the PY upward G/L account and will not impact the LO's funds balance in that expired fund.

LO/FMC ACTION:
"Specific" PY recovery adjustments can only be requested by the LO & **must** be approved by the LO Budget Headquarters Office, who **must** submit required supporting information (see section "Required Supporting Information – 'Specific' PY Recovery Adjustments")
- FRD will NOT research any information for these adjustments – all information must be submitted by the LO requesting the funds & GJ "fix" entries
- FRD will not make any adjustments if the memo does not come to them signed by the LO Budget Headquarters Office or if the proper supporting documentation is not attached

REQUIRED SUPPORTING INFORMATION – "Specific" PY Recovery Adjustments:
(Must be submitted & approved by the LO Budget Headquarters Office requesting the adjusting GJ "fix" entry from FRD)

Cover Memo from the LO HQ FAXED to FRD, Chuck Kilgore's attention (Subject: "Specific" PY Recovery GJ "Fix" Request) at 301-427-2040, including:
- **Name** & **phone number** of person to contact if there are questions
- **CBS Original Document Numbers** for PY downward & upward account adjustments being requested
- Source Reference No field (DW Affected Reference No field) – must match up between the PY upward & PY downward account hits
- **Brief Explanation** of what happened
  - For example: "In Oct 04, we were billed again through IPAC. The charge & the reverse charge were processed in CBS with two different document numbers ####### and #######...etc.," where applicable.

Required Supporting Documentation consists of the Item/MDL Report from the Budget & Execution Application (B&E Application) in the CBS Data Warehouse under the Expense tab.

This report provides all the necessary information for FRD to review & make the GJ "fix" as requested by the LO.

- The Item/MDL report for BOTH the PY downward account & the PY upward account transactions must be provided.
- Screen prints of CBS production screens from the payment offices are NOT necessary or useful

FO ACTION:

- FRD will enter a detailed ACCS level GJ "fix" entry, citing the actual document type & document number to reduce the PY recoveries & allow back the reduction in the obligations & funds to the LO on the funds balance table.
    - o Subsystem_Code of the GJ "fix" will be "GJ" and Trans_Source will be "GJ"
    - o CBS Original Document Types & Original Document Numbers will be used for these adjustments
    - o FCFY will be the FCFY cited on the transaction, which **must** be a year less than the current FCFY
    - o Original organization codes cited on the transactions will be used
    - o Original object classes cited on the transactions will be used
    - o Original vendor number cited on the transactions will be used
    - o Source Reference (Reference_No) field will be modified & '_PYADJ' will be added to the characters in that field (for example: 'PURCHHQTR_PYADJ' will be seen in the Reference_No field)

"Auto-Deob" Adjustments:

If a document was auto-deobligated within the last THREE (3) FYs & then re-obligated in the current FY with a CBS Item Type of "AUDEOB" & this transaction falls under the "Auto-Deob Adjustment" category.

- NOAA has committed to providing back these funds for THREE (3) fiscal years, if a document was then re-obligated during FY 2005, with a prior FCFY, CBS will post an upward adjustment which can be identified as a G/L Account #4x**8**x & a CBS item type of "AUDEOB"

In a prior FY, NOAA had used the auto-deobligation amount to meet its overall PY recovery target. Therefore, NOAA plans (with BO approval) to use current PY recoveries to cover the reobligation of a FY 2002 FIMA auto-deob'd transaction.

The FO will only adjust those requests where the CBS Item Type = "AUDEOB"

- If the document does not reflect this CBS Item Type, the FMC/LO will need to work with the payment office before submitting the adjustment request to FRD

Budget Office approval required!

- In FY 2005, the NOAA & BIS BOs will be notified, by email, when **any & all** "Auto-Deob" requests are received for approval. All "Auto-Deob" requests must be approved by the NOAA BO, in writing.

The FO will "reallow" the "Auto-Deob" funds via a GJ "fix" entry, if:
- NOAA Budget Office approval is received – The NOAA BO must provide approval to make the "Auto-Deob" GL "fix" entry & pull from current FY PY recovery amounts.
- Dollar amount in the PY recovery G/L account (i.e., 4871, etc.) is enough to cover the adjustment & does not result in an abnormal account balance. NOAA cannot report an abnormal G/L account balance.

If the "Auto-Deob" adjustment request involves two (2) different FIMA/CBS project codes (within the same CBS FC) or two (2) different FIMA/CBS object class codes, the coding of the GJ "fix" adjustment will be against the **upward** obligation ACCS string of coding.

Dollar Threshold – FRD will only adjust "Auto-Deob" transactions greater than $2,500
- "Auto-Deob" Adjustments accepted will have a dollar threshold that ***<u>individual transactions</u>*** must be ***greater than $2,500***
- FRD reserves the right to change the dollar threshold of $2,500, depending on the number of adjustments received

After all "Auto-Deob" transactions have been identified in CBS, the LO/FMC should fax a memo to FRD, Chuck Kilgore (Subject: "Auto-Deob" PY Recovery GJ "Fix" Request), *through the LO Budget Headquarters Office*, requesting the adjustment (please follow-up the fax request with an email notification of faxed request)
- A checklist has been included in the "PY Recoveries – FY 2005 LO Procedures" document, listing the information that must be included in the request memo, as well as the required supporting documentation that must be included with the request.
- FRD will not make any adjustments if the memo does not come to them thru the LO Budget Headquarters Office or if the proper supporting documentation is not included.

Timing of the GJ "fix" entries – GJs will be entered as transactions are identified, approved by the LO Headquarters Budget Office & forwarded to FRD for the GJ "fix" entry
- Whenever possible, adjustment requests received by the 15th of each month, providing appropriate supporting documentation is attached, will be entered by FRD before the end of that GL period

The LOs have a "link" in DW queries to the PY recoveries transactions & adjusting reversals by using the CBS Original Document Type & Original Document Number for specific project & FMC, since each GJ "fix" entry will be entered at the detailed ACCS transaction level.

LO/FMC ACTION:
 "Auto-Deob" adjustments can only be requested by the LO & **<u>must</u>** be approved by the LO Budget Headquarters Office, who **<u>must</u>** submit required supporting information (see section "Required Supporting Information – 'Auto-Deobc' PY Recovery Adjustments")
- FRD will NOT research any information for these adjustments – all information must be submitted by the LO requesting the funds & GJ "fix" entries
- FRD will not make any adjustments if the memo does not come to them signed by the LO Budget Headquarters Office or if the proper supporting documentation is not attached

<u>REQUIRED SUPPORTING INFORMATION – Auto-Deob Adjustments:</u>
(Must be submitted & approved by the LO Budget Headquarters Office requesting the adjusting GJ "fix" from the FO)

Cover Memo from the LO HQ FAXED to FRD, Chuck Kilgore's attention (Subject: "Auto-Deob" PY Recovery GJ "Fix" Request) at 301-427-2040, including:
- **Name** & **phone number** of person to contact if there are questions
- **CBS Original Document Numbers** (CBS Original Document Number for PY upward account adjustment)
     o The CBS document number will be used in the GJ "fix" entry
- **Brief Explanation** of what happened – marked as "AUTO-DEOB"

FIMA query from the F02TRN proving the FIMA auto-deobligation in FY 2002 (no earlier FY auto-deob transactions will be accepted in FY 2005)
- Must be within **3 years** of current fiscal year

CBS Reports consists of the Item/MDL Report from the Budget & Execution Application (B&E Application) in the CBS Data Warehouse under the Expense tab. This report provides all the necessary information for the FO to review & make the GJ "fix" as requested by the LO.
- The Item/MDL report for the PY upward account transactions must be provided.
- Screen prints of CBS production screens from the payment offices are NOT necessary or useful

FO ACTION:
- FRD will enter a detailed ACCS level GJ "fix" entry, citing the actual document type & document number to reduce the PY recoveries & allow back the reduction in the obligations & funds to the LO on the funds balance table.
     o Subsystem_Code of the GJ "fix" will be "GJ" and Trans_Source will be "GJ"
     o CBS Original Document Types & Original Document Numbers will be used for these adjustments
     o FCFY will be the FCFY cited on the transaction, which **<u>must</u>** be a year less than the current FCFY
     o Original organization codes cited on the transactions will be used
     o Original object classes cited on the transactions will be used
     o Original vendor number cited on the transactions will be used
     o Source Reference (Reference_No) field will be modified & '_PYADJ' will be added to the characters in that field (for example: 'PURCHHQTR_PYADJ' will be seen in the Reference_No field)

Internal Fund & BMF Fund PY Recovery Adjustments:

FRD will reverse **<u>all</u>** Internal Fund (CBS FC 02) & BMF Fund (CBS FC 48) PY recoveries by a GJ "fix" entry
- LO/FMCs do not need to request for these GJ "fix" entries; FRD will automatically process them for these CBS FCs

Dollar Threshold – there will be no threshold on the Internal Fund & BMF Fund PY recovery GJ "fix" entries

Timing of the GJ adjustments – entered monthly before the end of each GL period

The LOs have a "link" in DW queries to the PY recoveries transactions & adjusting reversals by using the CBS Original Document Type & Original Document Number for specific project & FMC, since each GJ "fix" entry will be entered at the detailed ACCS transaction level.

VIII.B. PY Document Processing Scenarios, Error Messages & Steps

#	Scenario	Resolution	Comments
1	PY document changes for Project Code/Task Code/Org Code/Object Class/Source Reference This scenario deals with changing the ACCS items &/or Source Reference field without zeroing out the CFS document line items, instead just making changes on the line item ACCSs (this is the **CORRECT** procedures to change these data elements on a document) Possible ERROR messages the ASC will encounter: **Error #1** – User receives error message 'Item No 'x' has no funds established. Failed to insert into GL.' →This error is caused by not having a line on the current fiscal year funds balance table, (Accts 4610, 4650, etc), at the ACCS level of the document & the level that CFS is set for funds control that fiscal year. Cause could be that there are no allotments entered for this ACCS because this ACCS had no	1 – Enter $0 4610 GJ for the ACCS on the PY document being entered. The technician must contact the "PY Funds Override Official" to enter the $0 4610 GJ to enter a record on the funds balance table to clear the error message.	The "PY Funds Override Official" (Karen Green, AOD) will enter the $0 4610 GJ to create the funds balance record. GL005 & GL015 access will be granted for this process.

	carryover, etc. → Users who get Error message #1 will always receive Error message #2 for 'Available fund: $0 is insufficient for MDL …' **Error #2** – User receives error message 'Available fund: $0 is insufficient for MDL: 1-1 $ 'dollar amount' & error message relating to "…override official…' →This document has failed 1st level of approval due to insufficient funds in the current fiscal year, even though it is only affecting a PY document and prior FCFY funding – still checks current funds balance table & must have enough funding to cover the document change. PY ENHANCEMENT – yes, will play into these transactions, before posting the transactions.	2 – The technician will need to notify the "PY Funds Override Official" of the errors received for the PY document in question; the document will need to be routed to the "PY Funds Override Official" to complete 1st level of approval on FM022, after notifying Clientservices to activate override authority long enough to approve the document; "PY Funds Override Official" will notify Clientservices again to deactivate override authority (all documents routed during activation not relating to the PY document must be disapproved before deactivation of override authority); normal approval routing will then continue until the document is 2nd level approved on WF002, when the PY enhancement will post this document w/out PY upward & downward GL accounts. No PY GJ "fixes" required from FRD.	Instructions will be created for coding of $0 4610 GJ. Karen Green (AOD) will be the "PY Funds Override Official" for all PY documents where changes are needed & where funding errors exist.
2	PY document changes for Project Code/Task Code/Org Code/Object Class/Source Reference This scenario deals with changing the ACCS items &/or Source Reference field by incorrectly zeroing out the CFS document line items, instead of just making the changes on the line item ACCSs (this is the **INCORRECT** procedures to change these data elements on a document)		

PY ENHANCEMENT – yes, will play into these transactions, after posting the transactions; will fit the PY enhancement "matching criteria" elements & after the WF002 approval of the reobligation, the PY upward & downward accounts of 4871 and 4881 will be automatically reversed on the trial table. Possible ERROR messages the ASC will encounter: **Error #1** – User receives error message 'Item No 'x' has no funds established. Failed to insert into GL.' →This error is caused by not having a line on the current fiscal year funds balance table, (Accts 4610, 4650, etc), at the ACCS level of the document & the level that CFS is set for funds control that fiscal year. Cause could be that there are no allotments entered for this ACCS because this ACCS had no carryover, etc. → Users who get Error message #1 will always receive Error message #2 for 'Available fund: $0 is insufficient for MDL …' **Error #2** – User receives error message 'Available fund: $0 is insufficient for MDL: 1-1 $ 'dollar amount' & error message relating to "…override official…' →This document has failed 1st level of approval due to insufficient funds in the current fiscal year, even though it is only affecting a PY document and prior FCFY funding – still checks current funds balance	1 – Enter $0 4610 GJ for the ACCS on the PY document being entered. 2 – The technician will need to notify the "PY Funds Override Official" of the errors received for the PY document in question; the document will need to be routed to the "PY Funds Override Official" to complete 1st level of approval on FM022, after notifying Clientservices to activate override authority long enough to approve the document; "PY Funds Override Official" will notify Clientservices again to deactivate override authority (all documents	The "PY Funds Override Official" (Karen Green, AOD) will enter the $0 4610 GJ to create the funds balance record. GL005 & GL015 access will be granted for this process. Instructions will be created for coding of $0 4610 GJ. Karen Green (AOD) will be the "PY Funds Override Official" for all PY documents where changes are needed & where funding errors exist.

	table & must have enough funding to cover the document change.	routed during activation not relating to the PY document must be disapproved before deactivation of override authority); normal approval routing will then continue until the document is 2nd level approved on WF002, when the PY enhancement will automatically reverse out the PY upward & downward GL accounts because the CFS Document Numbers will "match up" on the PY table after WF002 approval. No PY GJ "fixes" required from FRD.	
3	Deobligating a PY CFS document, by accident (document status = OPEN) Follow procedures for Scenario #2 & steps to take for identified error messages; will fit in PY enhancement matching criteria after WF002 2nd level approval, so no PY GJ will be required from FRD. PY ENHANCEMENT – yes, will play into these transactions, after posting the transactions; will fit the PY enhancement "matching criteria" elements & after the WF002 approval of the reobligation, the PY upward & downward accounts of 4871 and 4881 will be automatically reversed on the trial table.	No PY GJ "fixes" required from FRD. **Follow procedures for Scenario #2**	
4	CFS Vendor change on a prior year document, resulting in a brand new CFS OB document number. This scenario deals with zeroing out the CFS document line items and creating new ones where the document numbers are different & it's a new transaction. (This is	FRD will be required to enter PY GJ	

the correct procedure when changing the CFS vendor code on a document.) PY ENHANCEMENT – NO, will not play into these transactions during the GL postings & WF002 approvals. The PY enhancement will not match these transactions up & automatically reverse out the PY GL account postings. GJs are needed from FRD to manually reverse out the PY upward & downward GL account postings of 4871 and 4881. **4A** – Process the correction, as normal, without funds-related errors, as seen in Scenarios 1 & 2, when reentering the obligation. **4B** – Process the correction, as normal, <u>with</u> funds-related errors, as seen in Scenarios 1 & 2, when reentering the obligation.	"fixes" to manually net the PY upward & downward GL accounts for these PY transactions. These GJs are **<u>time sensitive</u>** and must be posted prior to the close of month-end to accurately reflect PY downward balances for reporting. 4A – Follow the vendor change procedures below once the PY document vendor change has been completed & approved. 4B – **Follow procedures for Scenario #2** for correcting the funds-related errors; also, follow the vendor change procedures below once the PY document vendor change has been completed & approved. Procedures for approved vendor changes on PY documents (4A & 4B): ASC should email the LO affected by the PY document vendor change and FRD's Division Chief, Chuck Kilgore, that a vendor change was made in CFS to a PY document and a PY GJ "fix" will be required (Chuck Kilgore can forward the information to the appropriate fund accountant within FRD); if the LO would like the funds returned to the program, the LO must submit a PY GJ "fix" request after the vendor change on the PY has been approved in CFS, ***<u>within 5 business days of the approval</u>***; FRD must enter

		the PY GJ "fix" to manually reverse out PY GL upward & downward account postings for these transactions prior to the CFS GL closing for the month.	
5	Deobligating a PY CFS document, by accident (document status = CLOSED) PY ENHANCEMENT – NO, will not play into these transactions during the GL postings & WF002 approvals. The PY enhancement will not match these transactions up & automatically reverse out the PY GL account postings. GJs are needed from FRD to manually reverse out the PY upward & downward GL account postings of 4871 and 4881.	FRD will be required to enter PY GJ "fixes" to manually net the PY upward & downward GL accounts for these PY transactions. These GJs are **<u>time sensitive</u>** and must be posted prior to the close of month-end to accurately reflect PY downward balances for reporting. **Follow procedures for Scenario #4**	
6	Cash Collection in AR module against AP disbursement for a PY document PY ENHANCEMENT – NO, will not play into these transactions during the GL postings & WF002 approvals. The PY enhancement will not match these transactions up & automatically reverse out the PY GL account postings. GJs are needed from FRD to manually reverse out the PY upward & downward GL account postings of 4972 and 4902.	FRD will be required to enter PY GJ "fixes" to manually net the PY upward & downward GL accounts for these PY transactions. These GJs are **<u>time sensitive</u>** and must be posted prior to the close of month-end to accurately reflect PY downward balances for reporting. **Follow procedures for Scenario #4**	
7	Process no-match IPAC payment w/ prior FCFY; accrual on the books; voided PM003 to use existing accrual to pay the IPAC. PY ENHANCEMENT – NO, will not play into these transactions during the GL postings & WF002 approvals.	FRD will be required to enter PY GJ "fixes" to manually net the PY upward & downward GL accounts for these PY transactions. These GJs are **<u>time sensitive</u>** and must be posted prior to the close of month-end to accurately reflect PY downward balances for reporting.	

	The PY enhancement will not match these transactions up & automatically reverse out the PY GL account postings. GJs are needed from FRD to manually reverse out the PY upward & downward GL account postings of 4971 and 4981.	**Follow procedures for Scenario #4**	

VIII.C. Frequently Asked Questions

How can I get PY document issues corrected in the CBS system? Who can answer my questions about the transactions I'm seeing in the system?

- For any LO/SO/FMC having issues getting PY documents corrected in the CBS system or questions regarding the PY documents & the impact of the PY Enhancement code, please contact Karen Green (AOD) on 301-444-2105.
  - o She is the LO's contact for questions of system transactions & she will direct the LO to the FRD staff, if there are PY GJ "fix" entries required.

How are some of these PY document issues or PY recovery postings that need reversals identified?

- The LO/SO/FMC should periodically review their document obligations in the CBS system to verify the correct ACCS data elements & vendor codes were entered on them.
  - o PY recovery amounts are also shown at the bottom of the DW NOA118 report, which can be identified as questionable items if the there is also an CY obligation amount that offsets the PY recovery.

In FY 2005, what exactly is the FO correcting for the LOs/FMCs by GJ "fix" entries?

- Upward & downward PY G/L account hits that still occur and are not automatically reversed through the FY 2005 PY Enhancement to the CBS system – some PY accounts are triggered by a transaction entered correctly in the system, with correct prior FCFY; some are triggered by correcting entries to a transaction that was entered incorrectly into the system with the correct FCFY
  - o Because of some input error, the transaction may have triggered upward & downward accounts, but these postings may not be true PY recoveries or PY obligations:
    - Change to one of the ACCS data elements (Project Code, Task Code, Object Class Code, Organization Code)
    - Change to the Source Reference data
    - Vendor change

- If the transactions in question are **not** already in CBS as PY G/L accounts, upward & downward G/L accounts, (see section for "Definitions"), with a prior FCFY associated with the document, the FO cannot make any GJ adjusting entries; the LOs/SOs/FMCs must **first** work with their servicing ASC to correct the PY transaction so that it is properly reflected in CBS so that the PY upward & downward G/L accounts are populated (the ASCs will be given procedures for any funding errors they receive on correcting PY documents & must work with Karen Green (AOD) on getting these PY documents entered into the CBS system; **then**, if necessary and if the PY Enhancement code has not automatically reversed the PY upward & downward G/L accounts, the LO HQ can request for the FO to make a GJ "fix" entry to manually reverse out the upward & downward G/L accounts so that the CY funds are restored on the funds balance table.

- Entries that are received from the LOs/SOs by the established & distributed due dates.
  - The FO also reserves the right to reject GJ "fix" requests if requests are not received by the due dates distributed.

What transactions fall under the "Specific" category for PY Recovery GJ "fix" entries?

- In FY 2005, NOAA loaded the new PY Enhancement code that will automatically handle some of the "Specific" adjustments that were required manually in the past. For FY 2005, "Specific" GJ requests will still be necessary for:
  - Corrections of PY coding errors due to Vendor changes on **all** documents (open & closed system status)
    - Mistaken vendor coding
    - Change in vendor (grantee moves from one university to another) – same year (FCFY) of obligation on reobligation
  - Accidental deobligation of a PY document in **closed** status
  - Corrections of PY coding errors due to ACCS element changes on **closed** documents
    - Corrections to ACCS element changes to open documents will automatically reverse the PY G/L impacts when the WF002 2nd level CBS approval is completed & GJ "fix" entries will not be needed.
  - PY Cash Collections through the AR module (Accts 4872 and 4972) to against PY disbursements in the AP module.
  - Processing no-match IPAC payments with prior FCFY where there was an accrual on the books that was not used & PM003 was voided to use the existing accrual to pay the IPAC.

- A chart is provided later in this document that includes different scenarios for PY documents & what steps are necessary & which PY transactions will require GJ "fix" entries from the FO in FY 2005.

- Items must be entered correctly in the system (correct prior FCFY, etc.) before any GJ adjusting entries to the upward & downward PY G/L accounts can be made by the FO

- There will be NO dollar threshold on the "Specific" PY Recovery Adjustments, providing there are not too many being forwarded to the FO for GJ "fix" entries.
  - o FO reserves the right to establish a threshold amount depending on the number of transactions received from the LOs/SOs & depending on the lateness of request receipts in the fiscal year.

How are "Auto-Deob" transactions from FIMA handled & are there adjustments available that can provide back funding to the LOs?

- "Auto-Deob" adjustments are handled the same as "Specific" adjustments, with more information required in each request.

- FY 2005 is the last fiscal year that there will be GJ "fix" entries entered to provide back funding for items that were "auto-deob'd" in FIMA during FY 2002. Any items prior to FY 2002 will not be considered and starting in FY 2006, no more "Auto-Deob" GJ requests will be accepted.

- "Auto-Deob" requests have a dollar threshold.

- Not all "Auto-Deob" will be processed when requested – they are only processed based on available amounts in the recovery accounts within the FC the "auto-deob" transaction occurred. NOAA cannot report abnormal account balances & therefore, may or may not be able to process the request.
  - o Each "Auto-Deob" transaction from FY 2002 will be handled on a case-by-case basis and a first-come first-serve basis.

What types of "Specific" PY Recovery Adjustments <u>WILL</u> the FO "reallow" for the LO, without contacting the BO?

- Adjustments for prior FCFY obligation documents only

- Adjustments that are correctly entered into CBS, with the correct prior FCFY

- CURRENT <u>FY</u> items with PRIOR <u>FCFY</u> coding
  - o Example – FY 2005 adjustment/modification to a FCFY 2004 document/obligation

- Mistaken vendor coding needs to be re-entered by the ASC with correct vendor – will create downward (4X7X) accounts & upward (4X8X) accounts
  - o Includes changing of vendor because a grantee moves from one university to another & the reobligation will have the same coding & FCFY, etc. – just a change in the vendor code on the PY document.

- All FO input errors (correcting vendors, correcting ACCS values & Source Reference data for closed PY documents, accidental deobligations with closed status, etc); however, transactions must be corrected & entered in CBS first, with correct FCFY, which would

trigger upward & downward PY G/L accounts, *__prior__* to requesting a GJ adjustment to remove the upward & downward PY G/L accounts from the FO & to restore the funds on the funds balance table.

- o LOs must work with the ASC to provide FRD with all necessary information to make the GJ adjustment – FRD will not do any research to find the transactions
- o If there are questions or concern with getting the document processed correctly, the LO must contact Karen Green of AOD, who will then work with the ASC to make the changes to the document.

What types of "Specific" PY Recovery Adjustments will the FO <u>NOT</u> "reallow" for the LO, without further action needed by the LO?

- Incorrectly recorded transactions into CBS
    - o Example – improperly recorded in CBS to FCFY 2005 but should have chosen a prior FCFY (2004 or earlier)
    - o ASC must correct the transaction to the prior FCFY and allow CBS to hit the upward & downward PY accounts, then forward documentation to FO for GJ adjustment to "reallow" funds back out to the LO, when the PY Enhancement has not already automatically reversed out the PY upward & downward accounts.

- Change in period of performance on contracts

- Where FCFY is changed on the obligation – must all be **prior FCFY** to **prior FCFY** (not PY to CY or CY to PY)
    - o If the FCFY is between the years correctly, the LO must contact the NOAA BO for the BO allowance process
    - o If the FCFY is between the years incorrectly, the LO must contact the ASC & have them correct the transaction's FCFY coding, prior to submitting the transaction to the FRD for GJ "fix" entries, if the new PY Enhancement has not already automatically reversed out the PY upward & downward accounts.

Must be in CBS (or DW's APtran) as SGL Accounts 4X**7**Xs & 4X**8**Xs (with the exception of the 4982) for FRD to make any GJ "fix" entries.

VIII.D. Definitions

- **Finance Office's definition of "REALLOW":**
    - o "Fixing" the transactions in the system by increasing the funds balance & decreasing the Current Year (CY) obligations for the amount of the transaction
    - o Does not directly affect amount of spending authority, but gives more to spend because GJ "fix" entries decreases CY amount obligation & increases funds balance table
    - o NOT changing the allowance or allotment entered by the NOAA Budget Office

- **Fiscal Year (FY):**

- o Year of the transaction or adjustment to a document
  - ▪ Possibility of having multiple FYs adjusting a document with only one FCFY
- o Year the transaction is being recorded
- o OMB/Treasury reporting year & accounting year
- o Government fiscal year when the transaction was recorded

- **Fund Code Fiscal Year (FCFY):**
  - o Year of funding for the obligation
  - o Year that the obligation was entered into with a vendor (Government fiscal year to which the transactions were charged)

- **General Journal (GJ):**
  - o General Journal voucher, entered by the Financial Reporting Division only, to correct various issues within the CBS trial table among the General Ledger accounts

- **Upward & Downward SGL Account Numbers:**
  - o 48**7**1 – **Downward** Adjustments of PY **Unpaid Undelivered** Orders
    - ▪ "Recovery" account
  - o 48**8**1 – **Upward** Adjustments of PY **Unpaid Undelivered** Orders
    - ▪ "Obligation" account
  - o 48**7**2 – **Downward** Adjustments of PY **Paid Undelivered** Orders
    - ▪ "Recovery" account
  - o 48**8**2 – **Upward** Adjustments of PY **Paid Undelivered** Orders
    - ▪ "Obligation" account
  - o 49**7**1 – **Downward** Adjustments of PY **Unpaid Delivered** Orders
    - ▪ "Recovery" account
  - o 49**8**1 – **Upward** Adjustments of PY **Unpaid Delivered** Orders
    - ▪ "Obligation" account
  - o 49**7**2 – **Downward** Adjustments of PY **Paid Delivered** Orders
    - ▪ "Recovery" account
  - o 49**8**2 – **Upward** Adjustments of PY **Paid Delivered** Orders
    - ▪ "Obligation" account
      - 49**0**2 – **CY Paid Delivered** Orders – sometimes in place of 4982 for PY transactions

- **CBS = Commerce Business Systems**
- **CBS Fund Code = FC**
- **Line Office = LO**
- **Line Office Headquarters Office = LO HQ**
- **Financial Management Center = FMC**
- **Accounting Operations Division = AOD**
- **Staff Office= SO**
- **NOAA Budget Office = NOAA BO**
- **Finance Office = FO**
- **Financial Reporting Division within the FO = FRD**
- **General Ledger = G/L**

- **Prior Year = PY**
- **Current Year = CY**
- **Data Warehouse = DW**
- **Transaction Code = TC**